

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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**Description:** This program is made up of the Administrative and Legal Sections and the Computer Service and Support Services Bureaus. This organizational structure provides for centralized management, policy development, legal, personnel, fiscal, and computer services.

#### FY 2004 Original Appropriation

3.00 FY 2004 Original Appropriation: SB 1201

General	62.20	3,478,800	2,886,000	70,000	0	0	6,434,800
Dedicated	6.80	390,300	312,400	36,500	0	0	739,200
Other	0.00	0	28,400	0	0	0	28,400
<b>Total</b>	<b>69.00</b>	<b>3,869,100</b>	<b>3,226,800</b>	<b>106,500</b>	<b>0</b>	<b>0</b>	<b>7,202,400</b>

#### FY 2004 Total Appropriation

General	62.20	3,478,800	2,886,000	70,000	0	0	6,434,800
Dedicated	6.80	390,300	312,400	36,500	0	0	739,200
Other	0.00	0	28,400	0	0	0	28,400
<b>Total</b>	<b>69.00</b>	<b>3,869,100</b>	<b>3,226,800</b>	<b>106,500</b>	<b>0</b>	<b>0</b>	<b>7,202,400</b>

#### Expenditure Adjustments

6.31 FTP or Fund Adjustment: This decision unit transfers partial FTP to correct an error in the split between fuels funds and the General Fund.

General	0.10	0	0	0	0	0	0
Dedicated	(0.10)	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

6.51 Transfer Between Programs: This decision unit transfers two FTPs and funding from Audit and Collections to General Services.

General	2.00	98,000	0	0	0	0	98,000
<b>Total</b>	<b>2.00</b>	<b>98,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,000</b>

#### FY 2004 Estimated Expenditures

General	64.30	3,576,800	2,886,000	70,000	0	0	6,532,800
Dedicated	6.70	390,300	312,400	36,500	0	0	739,200
Other	0.00	0	28,400	0	0	0	28,400
<b>Total</b>	<b>71.00</b>	<b>3,967,100</b>	<b>3,226,800</b>	<b>106,500</b>	<b>0</b>	<b>0</b>	<b>7,300,400</b>

#### Base Adjustments

8.31 Transfer Between Programs: This decision unit transfers spending authority from Audit and Collections to Management Services to reflect the true cost of each program and to fund existing FTPs.

General	0.00	115,500	0	0	0	0	115,500
Dedicated	0.00	7,300	0	0	0	0	7,300
<b>Total</b>	<b>0.00</b>	<b>122,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,800</b>

8.41 Removal of One-Time Expenditures: Removal of one-time funds for the replacement of network software, hardware and software maintenance cost increases, network servers, laptop computers, and production printers.

Dedicated	0.00	0	(2,100)	(36,500)	0	0	(38,600)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(2,100)</b>	<b>(36,500)</b>	<b>0</b>	<b>0</b>	<b>(38,600)</b>

Tax Commission, State  
Management Services

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
<b>FY 2005 Base</b>							
General	64.30	3,692,300	2,886,000	70,000	0	0	6,648,300
Dedicated	6.70	397,600	310,300	0	0	0	707,900
Other	0.00	0	28,400	0	0	0	28,400
<b>Total</b>	<b>71.00</b>	<b>4,089,900</b>	<b>3,224,700</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>7,384,600</b>
<b>Program Maintenance</b>							
10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance, unemployment insurance and employer retirement contributions.							
General	0.00	72,800	0	0	0	0	72,800
Dedicated	0.00	5,900	0	0	0	0	5,900
<b>Total</b>	<b>0.00</b>	<b>78,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,700</b>
10.21 General Inflation: The Governor recommends no increase for inflation.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.31 Replacement Items: Provide one-time funding for the replacement of network software, hardware/software maintenance cost increases, network servers, laptop computers, production printers. This request includes funds to move from a purchase system to a lease system for all computers.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	26,400	57,200	0	0	83,600
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>26,400</b>	<b>57,200</b>	<b>0</b>	<b>0</b>	<b>83,600</b>
10.41 Attorney General Fee Adjustments: Adjustments to costs of legal services provided by the Office of the Attorney General are reflected here.							
General	0.00	0	(54,600)	0	0	0	(54,600)
Dedicated	0.00	0	(4,800)	0	0	0	(4,800)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(59,400)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(59,400)</b>
10.45 Risk Management Adjustments: The Office of Insurance Management reports adjustments to various cost categories based on agency claims patterns.							
General	0.00	0	(3,500)	0	0	0	(3,500)
Dedicated	0.00	0	(800)	0	0	0	(800)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(4,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,300)</b>
10.46 Controller Fee Adjustments: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.							
General	0.00	0	(44,800)	0	0	0	(44,800)
Dedicated	0.00	0	(2,900)	0	0	0	(2,900)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(47,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(47,700)</b>
10.47 Treasurer Fee Adjustments: Adjustments to the costs of cash management and warrant processing by the Office of the State Treasurer are reflected here.							
General	0.00	0	(92,100)	0	0	0	(92,100)
Dedicated	0.00	0	(3,600)	0	0	0	(3,600)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(95,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(95,700)</b>

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
10.61 Change In Employee Compensation: The Governor recommends a compensation increase of 2% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	59,900	0	0	0	0	59,900
Dedicated	0.00	6,500	0	0	0	0	6,500
<b>Total</b>	<b>0.00</b>	<b>66,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,400</b>
10.62 Group and Temporary: The Governor recommends a compensation increase of 2% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	1,400	0	0	0	0	1,400
Dedicated	0.00	200	0	0	0	0	200
<b>Total</b>	<b>0.00</b>	<b>1,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,600</b>
10.72 External Nonstandard Adjustment: Not recommended: Provide additional ongoing funding for an increase in external software maintenance charges.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.91 Fund Shifts: Reallocate internal cost allocation expenditures to align with cost centers.							
General	0.00	0	(24,300)	0	0	0	(24,300)
Dedicated	0.00	0	24,300	0	0	0	24,300
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2005 Total Maintenance</b>							
General	64.30	3,826,400	2,666,700	70,000	0	0	6,563,100
Dedicated	6.70	410,200	348,900	57,200	0	0	816,300
Other	0.00	0	28,400	0	0	0	28,400
<b>Total</b>	<b>71.00</b>	<b>4,236,600</b>	<b>3,044,000</b>	<b>127,200</b>	<b>0</b>	<b>0</b>	<b>7,407,800</b>
<b>Program Enhancements</b>							
12.01 Gen Tax Software Upgrad: Not recommended: This decision unit provides funding for programming assistance in the upgrade of GenTax software form version 3.0 to .Net version. Upgrade is necessary to maintain compatibility with Microsoft software and to further enhance the compliance, audit, service, data analysis and reporting capabilities of GenTax. Additional collection and audit functionality is expected to produce additional first-year revenues equal to near half of the cost of this request.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12.02 Implementation of Kootenai County Sales Tax Option: This decision unit provides additional spending authority for the Tax Commission to implement Kootenai County's new optional sales tax program.							
Dedicated	0.00	14,500	13,500	2,400	0	0	30,400
<b>Total</b>	<b>0.00</b>	<b>14,500</b>	<b>13,500</b>	<b>2,400</b>	<b>0</b>	<b>0</b>	<b>30,400</b>
<b>FY 2005 Gov's Recommendation</b>							
General	64.30	3,826,400	2,666,700	70,000	0	0	6,563,100
Dedicated	6.70	424,700	362,400	59,600	0	0	846,700
Other	0.00	0	28,400	0	0	0	28,400
<b>Total</b>	<b>71.00</b>	<b>4,251,100</b>	<b>3,057,500</b>	<b>129,600</b>	<b>0</b>	<b>0</b>	<b>7,438,200</b>

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	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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**Description:** This program includes: The Field Services Bureau is responsible for the administration of statewide programs for: 1) taxpayer assistance; 2) collection of delinquent taxes; and 3) compliance activities. The Income/Inheritance Tax Audit Bureau is responsible for the examination of Idaho individual, fiduciary, partnership, and corporation income tax returns to assure compliance with the income tax laws of the state. In addition, the processing and audit of all mine license, inheritance tax, and kilowatt hour tax returns is accomplished within this Bureau. The Sales/Miscellaneous Tax Audit Section administers the Sales Tax Act of 1965 by auditing and providing information to individuals and firms who conduct business in the state of Idaho. This Bureau also collects beer, wine, tobacco, and cigarette taxes; audits the accounts, and keeps dealers apprised on changes in the laws. The Motor Fuel Tax Section is responsible for the administration and audit of taxes on gasoline, aircraft fuel, and special fuels (diesel, propane, and natural gas). Multi-State Tax Compact allows Idaho to bring uniformity and compatibility to the tax laws of the various states in cases where those laws affect multi-state business.

#### FY 2004 Original Appropriation

3.00 FY 2004 Original Appropriation: SB 1201

General	175.60	9,482,500	1,528,200	92,500	0	0	11,103,200
Dedicated	53.40	2,706,300	854,300	0	0	0	3,560,600
<b>Total</b>	<b>229.00</b>	<b>12,188,800</b>	<b>2,382,500</b>	<b>92,500</b>	<b>0</b>	<b>0</b>	<b>14,663,800</b>

#### FY 2004 Total Appropriation

General	175.60	9,482,500	1,528,200	92,500	0	0	11,103,200
Dedicated	53.40	2,706,300	854,300	0	0	0	3,560,600
<b>Total</b>	<b>229.00</b>	<b>12,188,800</b>	<b>2,382,500</b>	<b>92,500</b>	<b>0</b>	<b>0</b>	<b>14,663,800</b>

#### Expenditure Adjustments

6.31 FTP or Fund Adjustment: This request transfers 50% of four Multi-State Tax Compact (MSTC) funded positions to General Fund to correct underfunding in MSTC. It also corrects deleted positions percentages between funds.

General	3.70	0	0	0	0	0	0
Dedicated	(3.70)	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

6.51 Transfer Between Programs: This decision unit transfers six FTPs and funding from Audit and Collections to General Services and Revenue Operations.

General	(6.00)	(256,700)	0	0	0	0	(256,700)
<b>Total</b>	<b>(6.00)</b>	<b>(256,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(256,700)</b>

#### FY 2004 Estimated Expenditures

General	173.30	9,225,800	1,528,200	92,500	0	0	10,846,500
Dedicated	49.70	2,706,300	854,300	0	0	0	3,560,600
<b>Total</b>	<b>223.00</b>	<b>11,932,100</b>	<b>2,382,500</b>	<b>92,500</b>	<b>0</b>	<b>0</b>	<b>14,407,100</b>

#### Base Adjustments

8.31 Transfer Between Programs: This decision unit reflects transfers from Audit and Collections to County Support and General Services to better reflect the true program costs and to fund existing FTPs.

General	0.00	(158,800)	0	0	0	0	(158,800)
Dedicated	0.00	(7,300)	0	0	0	0	(7,300)
<b>Total</b>	<b>0.00</b>	<b>(166,100)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(166,100)</b>

Tax Commission, State  
Audit and Collections

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
<b>8.41 Removal of One-Time Expenditures:</b> Removal of one-time funds used for purchase of new office and computer equipment for new employees.							
General	0.00	0	0	(92,500)	0	0	(92,500)
Federal	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(92,500)</b>	<b>0</b>	<b>0</b>	<b>(92,500)</b>
<b>FY 2005 Base</b>							
General	173.30	9,067,000	1,528,200	0	0	0	10,595,200
Dedicated	49.70	2,699,000	854,300	0	0	0	3,553,300
Federal	0.00	0	0	0	0	0	0
<b>Total</b>	<b>223.00</b>	<b>11,766,000</b>	<b>2,382,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,148,500</b>
<b>Program Maintenance</b>							
<b>10.11 Change in Benefit Costs:</b> Changes in benefit costs reflect the increased cost of health insurance, unemployment insurance and employer retirement contributions.							
General	0.00	199,200	0	0	0	0	199,200
Dedicated	0.00	50,600	0	0	0	0	50,600
<b>Total</b>	<b>0.00</b>	<b>249,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>249,800</b>
<b>10.21 General Inflation:</b> The Governor recommends no increase for inflation.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10.61 Change In Employee Compensation:</b> The Governor recommends a compensation increase of 2% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	148,000	0	0	0	0	148,000
Dedicated	0.00	43,300	0	0	0	0	43,300
<b>Total</b>	<b>0.00</b>	<b>191,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,300</b>
<b>10.62 Group and Temporary:</b> The Governor recommends a compensation increase of 2% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	9,900	0	0	0	0	9,900
Dedicated	0.00	2,400	0	0	0	0	2,400
<b>Total</b>	<b>0.00</b>	<b>12,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,300</b>
<b>10.71 External Nonstandard Adjustment:</b> This decision unit reduces spending authority due to a favorable lease renegotiation for one of the Tax Commission's field offices.							
General	0.00	0	(1,500)	0	0	0	(1,500)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(1,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,500)</b>
<b>FY 2005 Total Maintenance</b>							
General	173.30	9,424,100	1,526,700	0	0	0	10,950,800
Dedicated	49.70	2,795,300	854,300	0	0	0	3,649,600
Federal	0.00	0	0	0	0	0	0
<b>Total</b>	<b>223.00</b>	<b>12,219,400</b>	<b>2,381,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,600,400</b>

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
<b>Program Enhancements</b>							
12.01 Motor Carrier Audit Program: This decision unit permanently transfers to the Tax Commission from the Transportation Department funding and FTPs for the Motor Carriers Audit Program. Under a memorandum of understanding for joint exercise powers, this transfer was initiated during calendar year 2003.							
Dedicated	4.50	238,000	29,400	0	0	0	267,400
<b>Total</b>	<b>4.50</b>	<b>238,000</b>	<b>29,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>267,400</b>
12.02 Implementation of Kootenai County Sales Tax Option: This decision unit provides additional spending authority for the Tax Commission to implement Kootenai County's new optional sales tax program.							
Dedicated	0.00	15,100	0	0	0	0	15,100
<b>Total</b>	<b>0.00</b>	<b>15,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,100</b>
<b>FY 2005 Gov's Recommendation</b>							
General	173.30	9,424,100	1,526,700	0	0	0	10,950,800
Dedicated	54.20	3,048,400	883,700	0	0	0	3,932,100
Federal	0.00	0	0	0	0	0	0
<b>Total</b>	<b>227.50</b>	<b>12,472,500</b>	<b>2,410,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,882,900</b>

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	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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**Description:** Administers the voluntary tax compliance program and registration of permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette, and tobacco taxes. Ensures that all individuals and licensed businesses are mailed proper tax forms for reporting. Provides taxpayer accounting, which includes establishing taxpayer liability as well as processing revenue and refund documents submitted by taxpayers. Maintains a records system capable of providing individuals with tax documents.

### FY 2004 Original Appropriation

3.00 FY 2004 Original Appropriation: SB 1201

General	59.95	2,501,800	1,335,400	0	0	0	3,837,200
Dedicated	11.05	565,600	211,000	0	0	0	776,600
Other	0.00	0	18,300	0	0	0	18,300
<b>Total</b>	<b>71.00</b>	<b>3,067,400</b>	<b>1,564,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,632,100</b>

### FY 2004 Total Appropriation

General	59.95	2,501,800	1,335,400	0	0	0	3,837,200
Dedicated	11.05	565,600	211,000	0	0	0	776,600
Other	0.00	0	18,300	0	0	0	18,300
<b>Total</b>	<b>71.00</b>	<b>3,067,400</b>	<b>1,564,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,632,100</b>

### Expenditure Adjustments

6.51 Transfer Between Programs: This decision unit transfers four FTPs and funding from Audit and Collections to Revenue Operations.

General	4.00	158,700	0	0	0	0	158,700
<b>Total</b>	<b>4.00</b>	<b>158,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,700</b>

### FY 2004 Estimated Expenditures

General	63.95	2,660,500	1,335,400	0	0	0	3,995,900
Dedicated	11.05	565,600	211,000	0	0	0	776,600
Other	0.00	0	18,300	0	0	0	18,300
<b>Total</b>	<b>75.00</b>	<b>3,226,100</b>	<b>1,564,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,790,800</b>

### FY 2005 Base

General	63.95	2,660,500	1,335,400	0	0	0	3,995,900
Dedicated	11.05	565,600	211,000	0	0	0	776,600
Other	0.00	0	18,300	0	0	0	18,300
<b>Total</b>	<b>75.00</b>	<b>3,226,100</b>	<b>1,564,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,790,800</b>

### Program Maintenance

10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance, unemployment insurance and employer retirement contributions.

General	0.00	64,300	0	0	0	0	64,300
Dedicated	0.00	11,400	0	0	0	0	11,400
<b>Total</b>	<b>0.00</b>	<b>75,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,700</b>

10.21 General Inflation: The Governor recommends no increase for inflation.

General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Tax Commission, State  
Revenue Operations

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
10.61 Change In Employee Compensation: The Governor recommends a compensation increase of 2% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	40,500	0	0	0	0	40,500
Dedicated	0.00	7,700	0	0	0	0	7,700
<b>Total</b>	<b>0.00</b>	<b>48,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,200</b>
10.62 Group and Temporary: The Governor recommends a compensation increase of 2% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	5,900	0	0	0	0	5,900
Dedicated	0.00	2,500	0	0	0	0	2,500
<b>Total</b>	<b>0.00</b>	<b>8,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,400</b>
10.91 Fund Shifts: This decision unit transfers a portion of the lease payment to better align breakout between funds.							
General	0.00	0	(4,900)	0	0	0	(4,900)
Dedicated	0.00	0	4,900	0	0	0	4,900
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2005 Total Maintenance</b>							
General	63.95	2,771,200	1,330,500	0	0	0	4,101,700
Dedicated	11.05	587,200	215,900	0	0	0	803,100
Other	0.00	0	18,300	0	0	0	18,300
<b>Total</b>	<b>75.00</b>	<b>3,358,400</b>	<b>1,564,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,923,100</b>
<b>Program Enhancements</b>							
12.02 Implementation of Kootenai County Sales Tax Option: This decision unit provides additional spending authority for the Tax Commission to implement Kootenai County's new optional sales tax program.							
Dedicated	0.00	78,300	50,200	0	0	0	128,500
<b>Total</b>	<b>0.00</b>	<b>78,300</b>	<b>50,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,500</b>
<b>FY 2005 Gov's Recommendation</b>							
General	63.95	2,771,200	1,330,500	0	0	0	4,101,700
Dedicated	11.05	665,500	266,100	0	0	0	931,600
Other	0.00	0	18,300	0	0	0	18,300
<b>Total</b>	<b>75.00</b>	<b>3,436,700</b>	<b>1,614,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,051,600</b>

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
<b>Description:</b> County Support is responsible for the assessment of real and personal property; exercising supervision of the system of ad valorem taxation throughout the state; annual appraisals of all class three operating property (as required by Chapter 63-701, Idaho Code); development and maintenance of a uniform tax code area reporting system (as required by Chapter 63-2215, Idaho Code); examination of property tax levies of all taxing districts to insure compliance with Idaho Code; development of forms, procedures, and computer software necessary for county assessors to appraise property; development of an assessor's manual in order to facilitate uniformity of appraisals; and administration of the property tax relief under the Circuit Breaker Program.							
<b>FY 2004 Original Appropriation</b>							
3.00 FY 2004 Original Appropriation: SB 1201							
General	37.00	2,170,100	603,200	0	0	0	2,773,300
Other	0.00	0	96,200	0	0	0	96,200
<b>Total</b>	<b>37.00</b>	<b>2,170,100</b>	<b>699,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,869,500</b>
<b>FY 2004 Total Appropriation</b>							
General	37.00	2,170,100	603,200	0	0	0	2,773,300
Other	0.00	0	96,200	0	0	0	96,200
<b>Total</b>	<b>37.00</b>	<b>2,170,100</b>	<b>699,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,869,500</b>
<b>FY 2004 Estimated Expenditures</b>							
General	37.00	2,170,100	603,200	0	0	0	2,773,300
Other	0.00	0	96,200	0	0	0	96,200
<b>Total</b>	<b>37.00</b>	<b>2,170,100</b>	<b>699,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,869,500</b>
<b>Base Adjustments</b>							
8.31 Transfer Between Programs: This decision unit reflects transfers from Audit and Collections to County Support to better reflect the true program costs and to fund existing FTPs.							
General	0.00	43,300	0	0	0	0	43,300
<b>Total</b>	<b>0.00</b>	<b>43,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,300</b>
<b>FY 2005 Base</b>							
General	37.00	2,213,400	603,200	0	0	0	2,816,600
Other	0.00	0	96,200	0	0	0	96,200
<b>Total</b>	<b>37.00</b>	<b>2,213,400</b>	<b>699,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,912,800</b>
<b>Program Maintenance</b>							
10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance, unemployment insurance and employer retirement contributions.							
General	0.00	42,900	0	0	0	0	42,900
Other	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>42,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,900</b>
10.21 General Inflation: The Governor recommends no increase for inflation.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Tax Commission, State  
County Support

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.61 Change In Employee Compensation: The Governor recommends a compensation increase of 2% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	40,300	0	0	0	0	40,300
<b>Total</b>	<b>0.00</b>	<b>40,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,300</b>
10.62 Group and Temporary: The Governor recommends a compensation increase of 2% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	400	0	0	0	0	400
<b>Total</b>	<b>0.00</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>
10.71 External Nonstandard Adjustment: This decision unit reduces spending authority due to a favorable lease renegotiation for one of the Tax Commission's field offices.							
General	0.00	0	(300)	0	0	0	(300)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(300)</b>
<b>FY 2005 Total Maintenance</b>							
General	37.00	2,297,000	602,900	0	0	0	2,899,900
Other	0.00	0	96,200	0	0	0	96,200
<b>Total</b>	<b>37.00</b>	<b>2,297,000</b>	<b>699,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,996,100</b>
<b>FY 2005 Gov's Recommendation</b>							
General	37.00	2,297,000	602,900	0	0	0	2,899,900
Other	0.00	0	96,200	0	0	0	96,200
<b>Total</b>	<b>37.00</b>	<b>2,297,000</b>	<b>699,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,996,100</b>